

The Chambers of the Honorable James M. Peck
Courtroom 601
One Bowling Green, New York
New York, 10004
U.S.A.

29th March 2011

Re: CLAIM NUMBER 43159 – NOTICE OF HEARING ON DEBTORS' ONE HUNDRED SECOND
OMNIBUS OBJECTION TO CLAIMS (FOREIGN CURRENCY CLAIMS)

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK		
CHAPTER 11 CASE NO. 08-13555 (JMP)		
Claimant Name and Address CHANG TSANN RONG ERNEST & LIU AI LIN FLAT A, 27/F TOWER 5 68 BEL-AIR PEAK AVENUE BEL-AIR ON THE PEAK, CYBER PORT HONG KONG	Claim Number	43159
	Date Filed	10/21/2009
	Debtor	08-13555

Dear Sirs,

We acknowledge that we have received the notice regarding our claim (no. 43159) and the decision of Lehman Brothers Holdings Inc. and certain of its affiliates (collectively, the "Debtors") to file their One Hundred Second Omnibus Objection to Claims (Foreign Currency Claims) (the "Objection") with the United States Bankruptcy court for the Southern District of New York (the "Bankruptcy Court").

We took note that the Objection requests that the Bankruptcy Court expunge, reduce, reclassify, and/or disallow our claim on the ground that it was not denominated in lawful currency of the United States.

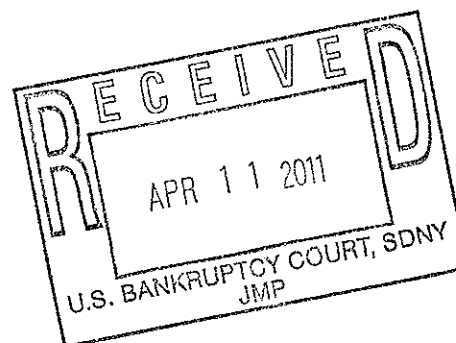
We confirm that we oppose the disallowance and expungement of our claim because we omitted to convert our EUR 250,000 nominal value into United States Dollars. We kindly request you to reconsider the Objection and allow us to resubmit our claim by supplying the claim amount in United States Dollar equivalent. (USD356,075 @FX: 1.4243)

Please find enclosed a copy of all documentation/evidence regarding our claim (including the proof of claim with additional "marked" amount in United States Dollars).


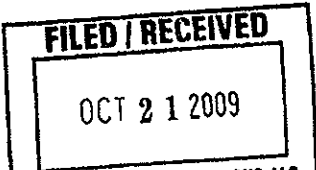
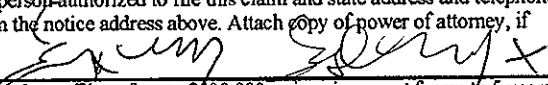
Yours faithfully,



CHANG TSANN RONG ERNEST & LIU AI LIN
FLAT A, 27/F TOWER 5
68 BEL-AIR PEAK AVENUE, BEL-AIR ON THE PEAK
CYBER PORT, HONG KONG
Phone Number: (852) 29026328



- c.c.: 1) Weil Gotshal & Manges LLP (Attn.: Shai Waisman, Esq. and Mark Bernstein, Esq.)
767 Fifth Avenue, New York
New York 10153, U.S.A.
- 2) The Office of the United States Trustee for Region 2 (Attn.: Tracy Hope Davis, Esq.,
Elisabetta Gasparini, Esq. and Andrea B. Schwartz, Esq.)
33 Whitehall Street, 21st Floor, New York
New York 10004, U.S.A.
- 3) Milbank, Tweed, Hadley & McCloy LLP (Attn.: Dennis F. Dunne, Esq., Dennis
O'Donnell, Esq. and Evan Fleck, Esq.)
1 Chase Manhattan Plaza, New York
New York 10005, U.S.A.

United States Bankruptcy Court/Southern District of New York Lehman Brothers Holdings Claims Processing Center c/o Epiq Bankruptcy Solutions, LLC FDR Station, P.O. Box 5076 New York, NY 10150-5076		LEHMAN SECURITIES PROGRAMS PROOF OF CLAIM	
In Re: Lehman Brothers Holdings Inc., et al., Debtors.	Chapter 11 Case No. 08-13555 (JMP) (Jointly Administered)	Filed: USBC - Southern District of New York Lehman Brothers Holdings Inc., Et Al. 08-13555 (JMP) 0000043159	
Note: This form may not be used to file claims other than those based on Lehman Programs Securities as listed on http://www.lehman-docket.com as of July 17, 2009			
Name and address of Creditor: (and name and address where notices should be sent if different from Creditor) Chang Tsann Rong Ernest & Liu Ai Lin Flat A, 27/F Tower 5 68 Bel-Air Peak Avenue, Bel-Air On The Peak Cyber Port Hong Kong Telephone number: _____ Email Address: _____		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: _____ (If known) Filed on: _____	
Name and address where payment should be sent (if different from above) Telephone number: _____ Email Address: _____		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.	
<p>1. Provide the total amount of your claim based on Lehman Programs Securities. Your claim amount must be the amount owed under your Lehman Programs Securities as of September 15, 2008, whether you owned the Lehman Programs Securities on September 15, 2008 or acquired them thereafter, and whether such claim matured or became fixed or liquidated before or after September 15, 2008. The claim amount must be stated in United States dollars, using the exchange rate as applicable on September 15, 2008. If you are filing this claim with respect to more than one Lehman Programs Security, you may attach a schedule with the claim amounts for each Lehman Programs Security to which this claim relates.</p> <p>Amount of Claim: \$ <u>EUR250,000.-</u> (Required) <u>(USD356,075.- @ FX 1.4243)</u></p> <p><input type="checkbox"/> Check this box if the amount of claim includes interest or other charges in addition to the principal amount due on the Lehman Programs Securities.</p>			
<p>2. Provide the International Securities Identification Number (ISIN) for each Lehman Programs Security to which this claim relates. If you are filing this claim with respect to more than one Lehman Programs Security, you may attach a schedule with the ISINs for the Lehman Programs Securities to which this claim relates.</p> <p style="text-align: center;">XS0309436862 (Required)</p> <p>International Securities Identification Number (ISIN): _____</p>			
<p>3. Provide the Clearstream Bank Blocking Number, a Euroclear Bank Electronic Reference Number, or other depository blocking reference number, as appropriate (each, a "Blocking Number") for each Lehman Programs Security for which you are filing a claim. You must acquire a Blocking Number from your accountholder (i.e. the bank, broker or other entity that holds such securities on your behalf). If you are filing this claim with respect to more than one Lehman Programs Security, you may attach a schedule with the Blocking Numbers for each Lehman Programs Security to which this claim relates.</p> <p>Clearstream Bank Blocking Number, Euroclear Bank Electronic Instruction Reference Number and or other depository blocking reference number: <u>CA15077</u> (Required)</p>			
<p>4. Provide the Clearstream Bank, Euroclear Bank or other depository participant account number related to your Lehman Programs Securities for which you are filing this claim. You must acquire the relevant Clearstream Bank, Euroclear Bank or other depository participant account number from your accountholder (i.e. the bank, broker or other entity that holds such securities on your behalf). Beneficial holders should not provide their personal account numbers.</p> <p>Accountholders Euroclear Bank, Clearstream Bank or Other Depository Participant Account Number: <u>71256</u> (Required)</p>			
5. Consent to Euroclear Bank, Clearstream Bank or Other Depository: By filing this claim, you consent to, and are deemed to have authorized, Euroclear Bank, Clearstream Bank or other depository to disclose your identity and holdings of Lehman Programs Securities to the Debtors for the purpose of reconciling claims and distributions.		FOR COURT USE ONLY 	
Date: <u>Sept. 21, 2009</u>	Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any. 		
Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both			

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The questions on the Proof of Claim form include instructions for completing each question. The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, there may be exceptions to these general rules.

Creditor's Name and Address:

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

Date and Signature:

The person filing this proof of claim must sign and date it. FRBP 9011. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. Attach a complete copy of any power of attorney. Criminal penalties apply for making a false statement on a proof of claim.

DEFINITIONS

Debtor

A debtor is the person, corporation, or other entity that has filed a bankruptcy case.

Creditor

A creditor is the person, corporation, or other entity owed a debt by the debtor on the date of the bankruptcy filing.

Claim

A claim is the creditor's right to receive payment on a debt that was owed by the debtor on the date of the bankruptcy filing. See 11 U.S.C. §101 (5). A claim may be secured or unsecured, reduced to judgment or not, liquidated or unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal or equitable

Proof of Claim

A proof of claim is a form used by the creditor to indicate the amount of the debt owed by the debtor on the date of the bankruptcy filing. The creditor must file the form with the Claims Agent at the following address:

Lehman Brothers Holdings Claims Processing
c/o Epiq Bankruptcy Solutions, LLC
FDR Station, PO Box 5076
New York, NY 10150- 5076

Lehman Programs Security

Any security included on the list designated "Lehman Programs Securities" available on <http://www.lehman-docket.com> as of July 17, 2009.

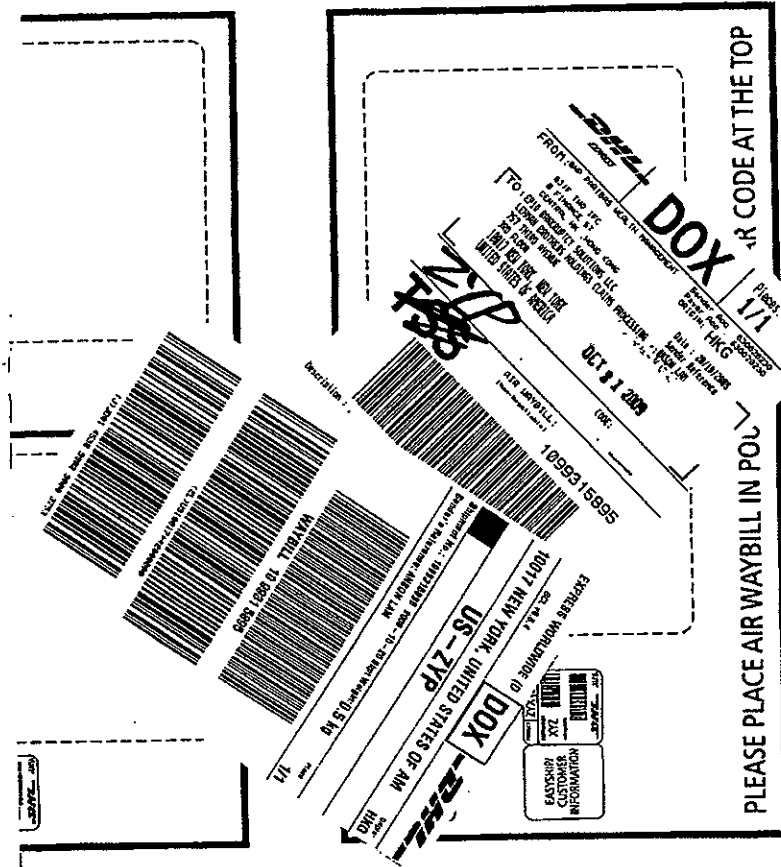
INFORMATION

Acknowledgment of Filing of Claim

To receive acknowledgment of your filing, you may either enclose a stamped self-addressed envelope and a copy of this proof of claim, or you may access the Claims Agent's system (<http://www.lehman-docket.com>) to view your filed proof of claim.

Offers to Purchase a Claim

Certain entities are in the business of purchasing claims for an amount less than the face value of the claims. One or more of these entities may contact the creditor and offer to purchase the claim. Some of the written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court or the debtor. The creditor has no obligation to sell its claim. However, if the creditor decides to sell its claim, any transfer of such claim is subject to FRBP 3001(e), any applicable provisions of the Bankruptcy Code (11 U.S.C. § 101 *et seq.*), and any applicable orders of the bankruptcy court.



1. R CODE AT THE TOP

PLEASE PLACE AIRWAYBILI IN POSITION

EXTREMELY URGENT

DO NOT SEND CASH, CASH EQUIVALENT OR JEWELLERY.
DHL's liability shall not exceed US\$ 100 for any shipment. See conditions of carriage.

Our liability shall not exceed US \$ 100 for any shipment. See conditions of carriage on the airbill.

<HELP> for explanation.

Currency **HP**

CLOSE/VALUE

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EUR EURO SPOT

PRICE 1.4159

Bloomberg BGN

Range **9/10/08** to **10/10/08**

Period **D** Daily
Market **M** mid/trd

HI 1.4774 ON 9/22/08
AVE 1.4125
LOW 1.3409 ON 10/10/08

DATE	PRICE	DATE	PRICE	DATE	PRICE
F 10/10	1.3409	F 9/19	1.4466		
T 10/ 9	1.3604	T 9/18	1.4348		
W 10/ 8	1.3654	W 9/17	1.4326		
T 10/ 7	1.3588	T 9/16	1.4129		
M 10/ 6	1.3499	M 9/15	1.4243		
F 10/ 3	1.3772	F 9/12	1.4224		
T 10/ 2	1.3819	T 9/11	1.3998		
W 10/ 1	1.4009	W 9/10	1.3998		
T 9/30	1.4092				
M 9/29	1.4435				
F 9/26	1.4614				
T 9/25	1.4609				
W 9/24	1.4621				
T 9/23	1.4648				
M 9/22	1.4774				